



STEVEN L. BESHEAR
GOVERNOR

EXECUTIVE ORDER

2012 - 103
February 9, 2012

Secretary of State
Frankfort
Kentucky

GOVERNOR'S BLUE RIBBON COMMISSION ON TAX REFORM

WHEREAS, the Commonwealth has endured an historically significant recession while maintaining the retention and creation of new jobs as a top priority and recognizes the necessity of having a state taxing system that is consistent with that priority; and

WHEREAS, the state's tax code is in need of comprehensive review to determine and evaluate the capacity of the current revenue structure to provide the funding required for essential governmental services for the benefit of Kentucky businesses and its citizens during the balance of this decade and beyond; and

WHEREAS, there has been legitimate debate concerning the state's current tax code and its impact upon public policy and economic stakeholders, such that the time has come to forge a consensus of opinion regarding the state's tax policy through renewed in-depth study, discussion, argument and vigorous debate from members of both the public and private sectors; and

WHEREAS, there is a need to critically examine the potential for developing and enacting legislation concerning a more administratively efficient and less burdensome tax system, which will not only promote economic competitiveness, but also grow with the economy to provide revenues necessary to support the needs of the citizens, and be supportive of education, families and children, which constitute the fundamental priorities, values and hopes for all Kentuckians and Kentucky's future:

NOW, THEREFORE, I, Steven L. Beshear, Governor of the Commonwealth of Kentucky, pursuant to the authority vested in me by KRS 12.029, do hereby Order and Direct the following:

- I. The Governor's Blue Ribbon Commission on Tax Reform (hereinafter "Commission") is hereby created and established. The Commission shall report directly to the Governor. The Commission shall have authority to hire a



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consultant to provide assistance in performing the duties and responsibilities assigned to it by this Order.

II. The mission of the Commission shall be as follows:

A. Conduct a comprehensive study and examination of the Commonwealth's tax structure and recommend changes to the tax code in order to meet the long term needs of the state and its citizens.

B. Study the burden of taxation on Kentucky taxpayers, both individuals and businesses, as compared to taxpayers in other states.

C. Review recent changes and proposed modifications in the tax structures in other selected states.

D. Thoroughly examine and address tax policy considerations concerning the issues of adequacy, efficiency, fairness and equity, as well as economic competitiveness to determine whether the state's tax code currently operates in furtherance of these stated objectives.

E. Recommend changes to our tax system in order to:

1. fairly distribute the tax burden while keeping tax rates competitive;
2. create a favorable business environment for existing firms and entrepreneurs and help to attract and retain firms and industries that will spur growth for the Commonwealth;
3. provide sufficient elasticity so as to perform in accordance with changes in the economy;
4. produce revenue sufficient to adequately meet the needs of the state's highest priorities – including but not limited to education, jobs and protecting our most vulnerable citizens; and



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5. ensure efficiency in the collection and administration of taxes, such that our system is cost-effective for the state and straightforward for taxpayers.
- III. The Commission shall hold public meetings to receive input from the public and interested parties and shall receive testimony from experts in public finance, taxation and other stakeholders.
- IV. The Commission shall complete its work and deliver its recommendations on issues, policies and programs affecting the Commonwealth's tax structure by no later than November 15, 2012.
- V. The Commission shall be attached to the Office of the Governor for administrative and staff purposes. The Governor's Office and all state agencies are hereby directed to take all actions necessary to provide assistance as needed to the Commission so as to effectuate the provisions of this Order.
- VI. The Commission shall be chaired by Lieutenant Governor, Jerry E. Abramson. Members of the Commission shall meet at the call of the chair. Members of the Commission shall not be compensated but may be reimbursed for actual expenses, if any, incurred while performing the duties of the Commission.
- VII. I hereby appoint the following to serve as members of the Commission:

Roszalyn M. Akins
3389 Malone Drive
Lexington, Kentucky 40513

Jason M. Bailey
506 Center Street
Berea, Kentucky 40403

James H. Booth
Post office Box 1387
Inez, Kentucky 41224

Ulysses L. Bridgeman, Jr.
1604 Cherokee Road
Louisville, Kentucky 40205



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Rocky Comito
2511 Idylewild Drive
Shepherdsville, Kentucky 40165

Luther Deaton, Jr.
8099 Harrodsburg Road
Nicholasville, Kentucky 40356

Marion C. Forcht
500 Scenic View Drive
Corbin, Kentucky 40701

R. Richard "Rick" Jordan, Jr.
11339 Sheffield Lane
Walton, Kentucky 41094

Pat Mulloy
2015 Camargo Road
Louisville, Kentucky 40207

Shelia A. Schuster, Ph.D.
120 Sears Avenue, Suite 212
Louisville, Kentucky 40207

Stu Silberman
909 Village Green Avenue
Lexington, Kentucky 40509

Lee T. Todd, Jr.,
2101 Hawksbury Way
Lexington, Kentucky 40515

Leslie A. Weigel
443 Ashmoor Avenue
Bowling Green, Kentucky 42101

Joe Wright
2200 HWY 259 S
Harned, Kentucky 40144

John A. Williams, Sr.
4015 Alameda Crescent
Paducah, Kentucky 42001

Cathy S. Zion
14908 Bircham Road
Louisville, Kentucky 40245



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Senator Bob Leeper
229 South Friendship Road
Paducah, Kentucky 42003
Non-Voting Ex Officio Member

Senator Paul Hornback
6102 Cropper Road
Shelbyville, Kentucky 40065
Non-Voting Ex Officio Member

Senator Gerald Neal
Suite 2150 Meidinger Twr
462 South 4th Street
Louisville, Kentucky 40202
Non-Voting Ex Officio Member

Representative Rick Rand
P.O. Box 273
Bedford, Kentucky 40006
Non-Voting Ex Officio Member

Representative Jim Wayne
1280 Royal Avenue
Louisville, Kentucky 40204
Non-Voting Ex Officio Member

Representative Bill Farmer
3361 Squire Oak Drive
Lexington, Kentucky 40515
Non-Voting Ex Officio Member

Please issue commissions to them.

A handwritten signature in black ink, appearing to read "Steve Beshear", written over a horizontal line.

STEVEN L. BESHEAR, GOVERNOR
COMMONWEALTH OF KENTUCKY

A handwritten signature in black ink, appearing to read "Alison Lundergan Grimes", written over a horizontal line.

ALISON LUNDERGAN GRIMES
SECRETARY OF STATE

RECEIVED AND FILED

DATE 2/9/12

ALISON LUNDERGAN GRIMES
SECRETARY OF STATE
COMMONWEALTH OF KENTUCKY
BY Wayne C. Wade